

# Rock of Ages London Limited

Unaudited Financial Statements

For Filing with Registrar

For the year ended 31 December 2018

Company Registration No. 07499029 (England and Wales)

# Rock of Ages London Limited

## Company Information

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<b>Directors</b>	J A Smith M Cohl
<b>Company number</b>	07499029
<b>Registered office</b>	Charlotte Building 17 Gresse Street London W1T 1QL
<b>Accountants</b>	Moore Kingston Smith LLP 6th Floor Charlotte Building 17 Gresse Street London W1T 1QL

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# Rock of Ages London Limited

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## Rock of Ages London Limited

### Accountants' Report to the Board of Directors on The Preparation of the Unaudited Statutory Financial Statements of Rock of Ages London Limited for the year ended 31 December 2018

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Rock of Ages London Limited for the year ended 31 December 2018 which comprise, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Rock of Ages London Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Rock of Ages London Limited and state those matters that we have agreed to state to the Board of Directors of Rock of Ages London Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Rock of Ages London Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Rock of Ages London Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Rock of Ages London Limited. You consider that Rock of Ages London Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Rock of Ages London Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

**Moore Kingston Smith LLP**  
**Chartered Accountants**

20 September 2019

Charlotte Building  
17 Gresse Street  
London  
W1T 1QL

# Rock of Ages London Limited

## Balance Sheet

As at 31 December 2018

	Notes	2018 £	£	2017 £	£
<b>Current assets</b>					
Debtors		2,182		1,430	
Cash at bank and in hand		6		4,115	
		<u>2,188</u>		<u>5,545</u>	
<b>Creditors: amounts falling due within one year</b>	<b>3</b>	<u>(191,256)</u>		<u>(174,274)</u>	
<b>Net current liabilities</b>			<u>(189,068)</u>		<u>(168,729)</u>
<b>Capital and reserves</b>					
Called up share capital	<b>4</b>		2		2
Profit and loss reserves			<u>(189,070)</u>		<u>(168,731)</u>
<b>Total equity</b>			<u>(189,068)</u>		<u>(168,729)</u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 December 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of directors and authorised for issue on 19 September 2019 and are signed on its behalf by:

M Cohl  
Director

Company Registration No. 07499029

# Rock Of Ages London Limited

## Notes to the Financial Statements

For the year ended 31 December 2018

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### 1 Accounting policies

#### Company information

Rock of Ages London Limited is a private company limited by shares incorporated in England and Wales. The registered office is Charlotte Building, 17 Gresse Street, London, W1T 1QL.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

The production is funded by loans provided by investors and the director, who have indicated their continued financial support for the foreseeable future and that they will not require repayment of these loans for a period of not less than 12 months from the date of signature of these accounts, unless the company is able to make such repayment without impacting on its ability to meet its other liabilities as they fall due. On that basis the accounts have been prepared on the going concern basis.

#### 1.2 Turnover

Turnover represents income received from licensing royalties excluding value added tax.

#### 1.3 Cash and cash equivalents

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.4 Financial instruments

The company only has basic financial instruments measured at amortised cost, with no financial instruments classified as other or basic instruments measured at fair value.

#### 1.5 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

#### 1.6 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in the profit and loss account for the period.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was: 2 (2017: 2)

# Rock Of Ages London Limited

## Notes to the Financial Statements (Continued)

For the year ended 31 December 2018

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**3 Creditors: amounts falling due within one year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade creditors	3,140	-
Other creditors	188,116	174,274
	<u>191,256</u>	<u>174,274</u>
	<u><u>191,256</u></u>	<u><u>174,274</u></u>

**4 Called up share capital**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Ordinary share capital</b>		
<b>Issued and fully paid</b>		
2 Ordinary of £1 each	2	2
	<u>2</u>	<u>2</u>
	<u><u>2</u></u>	<u><u>2</u></u>

**5 Ultimate controlling party**

The ultimate controlling party is shared between S2BN Holdings Inc. and Hit & Run Productions Inc. each owning 50% of the company.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.